

average of 3.74. At Wilbraham, he is a member of the Spanish Club. Additionally, he manages to give back to the community through his work with young children as the computer aid at Here We Grow Preschool. He has also figured out a way to include his soccer skills with his community service efforts as a volunteer at Top Soccer, which hosts clinics for disabled children.

Mr. Speaker, it is an honor to pay tribute to this young man attending Wilbraham & Monson Academy. Patrick Phelan's accomplishments transcend any single niche; he excels in athletics, scholarship, and community service. He has done many things to be proud of, and it is a great pleasure to see him recognized for his dedication and hard work. Patrick, congratulations on being selected as Gatorade's National High School Boys Soccer Player of the Year, and good luck in your future endeavors.

FREEDOM FOR OMAR RODRÍGUEZ SALUDES

HON. LINCOLN DIAZ-BALART

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 25, 2004

Mr. LINCOLN DIAZ-BALART of Florida. Mr. Speaker, I rise today to speak about Omar Rodríguez Saludes, a prisoner of conscience in totalitarian Cuba.

Mr. Rodríguez has been active in the Cuban pro-democracy movement since 1995. In his capacity as an activist for freedom, he has worked primarily as an independent journalist and photographer. Mr. Rodríguez is the director of the New Press, an independent news agency in Havana.

Mr. Rodríguez has dedicated his life to reporting and photographing the truth in totalitarian Cuba. Because Castro's totalitarian regime denies and abhors the truth, Mr. Rodríguez has been continually arrested and harassed by the dictator's ruthless machinery of repression. According to Amnesty International, Mr. Rodríguez was detained repeatedly between December 1998 and January 2002 for attempting to disseminate the truth about the only totalitarian dictatorship in the Western Hemisphere.

On March 20, 2003, as part of the brutal crackdown on Cuban pro-democracy activists, Mr. Rodríguez was arrested by the totalitarian government. Amnesty International reports that Mr. Rodríguez was convicted based on accusations such as "he photographed places that, because of the state they were in, gave a distorted image of Cuban reality."

After this sham trial, Mr. Rodríguez was sentenced to 27 years in the totalitarian gulag. I repeat, Mr. Rodríguez was sentenced to 27 years in Castro's gulag, because he captured the truth about a decayed, bankrupt, and ruthless regime on his roles of film.

Mr. Speaker, we must fight for freedom whenever and wherever human beings are shackled by totalitarian dictators. My colleagues, we must demand the immediate release of Omar Rodríguez Saludes and every prisoner of conscience in totalitarian Cuba.

"PUEBLO" RESOLUTION

HON. W. TODD AKIN

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 25, 2004

Mr. AKIN. Mr. Speaker, on 28 January 1968, the U.S.S. *Pueblo*, under the command of Cmdr. Lloyd "Pete" Bucher was attacked by four North Korean torpedo boats while in international waters. The attack resulted in the death of one Navy sailor and the capture of Cmdr. Bucher and his crew.

Held in concrete cells, the *Pueblo* crew was starved and tortured for 11 months. Fed mostly turnips, many of the malnourished crewmembers began to lose their sight. They were repeatedly beaten and burned on steam radiators.

By all accounts Cmdr. Bucher bore the brunt of the North Korean's wrath. Crewman James Kell explained it this way: "We were all beaten, we all were tortured. But [Bucher] had it double, triple, quadruple what we got."

Stu Russell, another crewman, echoes Kell's praise of Cmdr. Bucher: "The man was a giant. No matter who did what, he was always punished. I simply don't know where he got the strength and courage to go through what he did."

In January 2004, Cmdr. Lloyd "Pete" Bucher passed away and was subsequently buried with honors at Fort Rosecrans National Cemetery in Point Loma, San Diego, California. He died an American hero.

Today, joined by 15 bi-partisan colleagues, I introduce this Resolution to honor Cmdr. Lloyd "Pete" Bucher and the crew of the U.S.S. *Pueblo* who served our country, and suffered while doing so. They sacrificed that each of us may enjoy the liberty for which so many others have given the ultimate sacrifice.

PERSONAL EXPLANATION

HON. DOUG OSE

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 25, 2004

Mr. OSE. Mr. Speaker, on Tuesday, February 24, 2004, I missed rollcall vote Nos. 25, 26, and 27, for family reasons. Had I been here, I would have voted "aye" on rollcall No. 25; "aye" on rollcall No. 26; and "aye" on rollcall No. 27.

LIMIT ON DEDUCTION FOR CHARITABLE CONTRIBUTIONS OF PATENTS AND SIMILAR PROPERTY

HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 25, 2004

Mr. HOUGHTON. Mr. Speaker, today I am introducing legislation that would tighten the tax rules for technology donations. The proposal would prevent the abusive transactions, but would allow the fair market value of legitimate gifts of technology to be deducted when the technology is transferred to universities, teaching hospitals, or nonprofit research institutions. My good friend and former House col-

league, PAT ROBERTS, has introduced a companion bill in the Senate.

Taxpayers are permitted to deduct the fair market value of patents and related technology that are donated to tax exempt charities. The benefit from the tax savings generated by patent and technology donations encourages the private owners of technology to transfer the patent to credentialed institutions that can develop it, creating new markets, improving people's lives, creating jobs, and strengthening the educational capabilities and innovative skills of our universities, teaching hospitals and research institutions.

In recent years the Internal Revenue Service and the Treasury Department have identified serious problems that have allowed unscrupulous taxpayers to abuse the law. In some cases, technology of questionable value is donated to tax exempt entities that are either incapable or unwilling to develop it. Any "value" deducted in these cases is clearly exaggerated. In some cases, donor appraisals of otherwise valuable technology to a credentialed donee may have stated values that are inflated.

The Treasury Department has proposed a solution to these problems that would effectively eliminate any current deduction for donors of technology. While I strongly support measures to clean up the current law and tighten the rules for deductible gifts of technology, I believe Treasury's proposal goes too far.

My proposal would limit the incentive to very specific circumstances. Deductions would be limited to technology gifts in cases when all rights, title and interest in technology are transferred to either a university, teaching hospital, or non-profit research institute that is able to apply its credentialed expertise to the development of the technology. Under the proposal, the donor and donee of any cash included with a qualified gift must agree to limit its use to the development of the technology gift.

The bill adds a number of measures to avoid abuse in this area. Qualified appraisals and qualified appraisers are required and defined. One or more appraisals (second appraisal if value is over \$5 million) would be required without regard to any value limitation. The Secretary of the Treasury shall prescribe regulations or guidance regarding the qualified appraisals and qualified appraisers. In addition, other anti-abuse measures to prevent the bundling of patents or similar property and/or manipulation of the tax basis in order to increase the amount of the contribution are included.

I encourage my colleagues to support this important measure.

SLIMMING DOWN THE GOVERNMENT

HON. TOM COLE

OF OKLAHOMA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 25, 2004

Mr. COLE. Mr. Speaker, I rise today to address the issue of government spending. Prescription medicines for seniors, helping families own their own homes, supporting education and defending America—the list of the government's responsibilities to the American

people is numerous. But, while it is the government's responsibility to provide assistance to the needy and fund programs for our children and seniors, it is intolerable to provide these services at the cost of leaving a crippling burden of debt on our children and grandchildren.

When Congress passed the budget last year, it required us to identify ways to eliminate waste, fraud and abuse. A task force was put together that was asked to report its findings. Since then, Congress and the General Accounting Office have identified over \$85 billion in waste and fraud in government programs.

There are quite a few outrageous examples of wasteful Federal spending. The Energy and Commerce Committee reported that by eliminating double-payments for welfare and Medicaid the Federal Government could save \$3.7 billion over 10 years. The Education and Workforce Committee found that the government could save \$340 million each year by allowing the Internal Revenue Service to verify the income eligibility of Pell Grant applicants. The Judiciary Committee reported that the Department of Justice spends about \$2 million a year more than necessary on employee training.

There are also numerous examples of duplicative programs. The Federal Government has over 50 different programs in eight Federal agencies to assist the homeless. Sixteen of those programs are specifically reserved for the homeless. Most of these programs have different eligibility standards and application procedures, making it difficult for the homeless population to receive help. The Federal Government operates 342 programs working in economic development. Six agencies and 26 programs serve to build roads and streets. Seven agencies and 31 programs fund water and sewer-related activities.

Mr. Speaker, while these findings are a great step in reducing government spending there is still more work to be done. The percentage of waste in the Federal Government would be intolerable in the private sector. I believe that with further investigation and inquiry, we can find even more examples of waste, fraud and abuse. Congress should be accountable for every dollar of the taxpayer's money. By reducing waste and duplication we can create a slimmer, more effective government. With a government as large and as far-reaching as that of the United States, small mistakes and oversights can amount to millions of dollars of waste. Correcting those mistakes and saving these dollars should be a priority for every member of Congress. Working Americans deserve the best possible government at the lowest possible cost.

Waste is a symptom of an ineffective government. Combating waste does not imply hostility toward government, but a desire to strengthen government programs so that they can serve constituents effectively. I believe it is possible to continue funding our priorities while also remaining fiscally responsible. By seeking to balance the budget we can bring accountability to government programs and departments.

TRIBUTE TO MASTER SERGEANT RODGER F. DEWEY

HON. C.A. DUTCH RUPPERSBERGER

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 25, 2004

Mr. RUPPERSBERGER. Mr. Speaker, I rise today to pay tribute to Master Sergeant Rodger F. Dewey.

Master Sergeant Dewey, a career Marine, will be retiring after 24 years of honorable and faithful service to this country.

Master Sergeant Dewey has served with distinction. He enlisted in the Marine Corps in 1980 while still in High School. He has had numerous duty assignments. Some of these assignments included the Naval Academy, Marine Barracks Washington, DC, the 1989 Presidential Inauguration Committee and the Navy and Marine Corps Liaison Office for the House of Representatives.

Master Sergeant Dewey provided incredible support to the Members of Congress. While in the Liaison Office, he addressed congressional inquiries fielding constituent questions. Master Sergeant Dewey was instrumental in educating Members and staff about the policies and goals for the Department of Navy and the Marine Corps.

Master Dewey has volunteered in many organizations and programs both with the Marine Corps and throughout Baltimore County. Over the past 6 years he has been instrumental in providing gifts and food for families in Eastern Baltimore County and Annapolis. As the Toys for Tots Coordinator he has collected and distributed over 90,000 toys to those children in need. Also, with the help of his wife Betty, a Baltimore County Police Officer, they have distributed over 600 holiday food baskets to families in the Dundalk and Essex areas. His satisfaction is in seeing the families and the children sharing a happy holiday.

In 2003 Master Sergeant Dewey was selected as the Naval Cryptologic Veterans Association's Marine of the Year for 2002. This award is presented to the Marine that best supports the Naval Cryptologic missions. As Administrative Chief for a Battalion consisting of eight separate and remote companies co-located with the Navy Security Group Activities and National Intelligence Agency sites around the world, Master Sergeant Dewey's superior sustained performance was noteworthy. Through his dynamic leadership and unswerving dedication to duty, he ensured that Marine Cryptologic Support Battalion was successful in every endeavor, and he personally ensured every company's overall administrative requirements were fully met; regardless of where the company was; the United Kingdom, Hawaii, and throughout the United States.

The Marine Corps has been a career and home to Master Sergeant Dewey for 24 years. He has touched the lives of all who he has come in contact with. His leadership and guidance will be missed. The Marine's of his past and present will miss him.

Mr. Speaker, I ask my colleagues to join me in thanking Master Sergeant Dewey for his service to the United States Marine Corps and to our Nation.

RECOGNIZING JUSTIN BEARDEN FOR ACHIEVING THE RANK OF EAGLE SCOUT

HON. SAM GRAVES

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 25, 2004

Mr. GRAVES. Mr. Speaker, I proudly pause to recognize Justin Bearden, a very special young man who has exemplified the finest qualities of citizenship and leadership by taking an active part in the Boy Scouts of America, Troop 65, and in earning the most prestigious award of Eagle Scout.

Justin has been very active with his troop, participating in many scout activities. Over the 9 years Justin has been involved with scouting, he has earned 28 merit badges and has held numerous leadership positions, serving as patrol leader, assistant patrol leader, and troop guide. Justin has also been inducted into the Order of the Arrow as an Ordeal member.

Justin's Eagle Scout project was the restoration of the exterior of the Patterson Assembly of God Parsonage.

Mr. Speaker, I proudly ask you to join me in commending Justin Bearden for his accomplishments with the Boy Scouts of America and for his efforts put forth in achieving the highest distinction of Eagle Scout.

RECOGNIZING MR. RAUL VARGAS

HON. HILDA L. SOLIS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, February 25, 2004

Ms. SOLIS. Mr. Speaker, I stand today to recognize the numerous contributions of Mr. Raul Vargas of the University of Southern California (USC). For more than three decades, Mr. Vargas has pioneered higher education accessibility for minority students in southern California and throughout America.

A graduate of prestigious universities, including the University of Southern California, former Army veteran and life-long educator, Mr. Vargas is one of the nine founding members of the Mexican American Alumni Association (MAAA) at USC. Under his leadership, the MAAA and its supporters have provided unprecedented financial assistance to Latino students entering USC since 1974. Totalling over \$10 million, the MAAA has awarded nearly 6,000 scholarships to outstanding Latino undergraduate and graduate students. For this reason, the MAAA is currently the largest and most prestigious Hispanic alumni association in the nation.

Since its inception in 1974, the MAAA has raised a major portion of its scholarship money from its Annual Scholarship Dinner in February and its Scholarship Golf Classic Tournament in June. The Scholarship Dinner, the elder of the two events, draws hundreds of USC alumni, donors, and supporters and raises hundreds of thousands of dollars each year. Within the last 10 years, the success of the two annual events has helped the USC MAAA's Endowment Fund to now proudly exceed \$2 million.

Mr. Vargas has been recognized by prominent institutions and organizations. He was named Hispanic of the Year by the National